

Application No. 10/804,359

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Reply to Office Action

OCT 12 2006

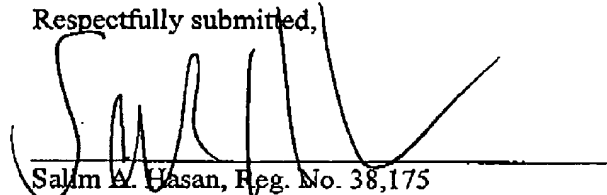
*REMARKS/ARGUMENTS*

The Office Action requires the Applicants to elect one of the following two groups:

- (I) Group I, which includes claims 1-50, drawn to a method of manufacturing a gypsum panel; and
- (II) Group II, which includes claims 51-95, directed to an acoustic panel.

While Applicants do not agree with this restriction requirement, in order to expedite prosecution Applicants elect, without traverse, the claims of group I for further prosecution and reserve the right to file a divisional application direct to the invention of Group II (i.e., claims 51-95). If, in the opinion of the Examiner, a telephone conference would expedite the prosecution of the subject application, the Examiner is invited to call the undersigned attorney.

Respectfully submitted,



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